

County of Placer, California

**Balance Sheet
Governmental Funds
June 30, 2006
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Road</u>
Assets			
Cash and investments	\$ 124,457	\$ 6,842	\$ 56,236
Restricted cash and investments	-	-	-
Receivables (net):			
Accounts	2,255	-	671
Interest	1,483	-	636
Notes	156	-	-
Due from other funds	7,139	-	-
Due from other governments	26,586	8,895	3,522
Inventories	78	-	447
Prepaid items	1,001	57	-
Advances to other funds	1,157	-	-
Total assets	<u>\$ 164,312</u>	<u>\$ 15,794</u>	<u>\$ 61,512</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued liabilities	\$ 13,218	\$ 4,776	\$ 2,423
Due to other funds	-	-	-
Due to other governments	2,316	8	-
Deposits from others	383	157	-
Deferred revenue	14,294	929	7,880
Advances from other funds	-	-	-
Total liabilities	<u>30,211</u>	<u>5,870</u>	<u>10,303</u>
Fund balances:			
Reserved for:			
Encumbrances	6,042	2,107	6,420
Notes receivable	-	-	-
Inventories	78	-	447
Prepaid items	1,001	57	-
Advances to other funds	1,157	-	-
Imprest cash	12	3	-
Debt service	-	-	-
Endowment	-	-	-
Unreserved, designated for:			
Capital asset acquisition and improvements	33,546	-	2,138
Compensated leave	1,974	1,115	404
Other post employment benefits	20,910	-	-
Contingencies and economic uncertainties	20,622	532	4,080
Other	1,695	635	-
Unreserved, reported in:			
General fund	47,064	-	-
Special revenue funds	-	5,475	37,720
Capital projects funds	-	-	-
Debt service funds	-	-	-
Permanent fund	-	-	-
Total fund balances	<u>134,101</u>	<u>9,924</u>	<u>51,209</u>
Total liabilities and fund balances	<u>\$ 164,312</u>	<u>\$ 15,794</u>	<u>\$ 61,512</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

**Balance Sheet
Governmental Funds
June 30, 2006
(amounts expressed in thousands)**

Capital Improvements	Public Facilities Fees	Other Governmental Funds	Total Governmental Funds
\$ 20,199	\$ 88,721	\$ 55,417	\$ 351,872
4,373	-	7,921	12,294
-	-	1,946	4,872
228	1,003	310	3,660
-	-	3,277	3,433
-	-	25	7,164
-	-	1,009	40,012
-	-	-	525
-	-	148	1,206
-	-	-	1,157
<u>\$ 24,800</u>	<u>\$ 89,724</u>	<u>\$ 70,053</u>	<u>\$ 426,195</u>
\$ 3,980	\$ -	\$ 1,563	\$ 25,960
-	-	526	526
-	-	-	2,324
4,373	-	17	4,930
-	-	3,220	26,323
-	-	472	472
<u>8,353</u>	<u>-</u>	<u>5,798</u>	<u>60,535</u>
6,940	-	4,307	25,816
-	-	268	268
-	-	-	525
-	-	148	1,206
-	-	-	1,157
-	-	1	16
-	-	9,458	9,458
-	-	15	15
1,970	-	14,065	51,719
26	-	50	3,569
-	-	-	20,910
619	-	4,629	30,482
-	-	2,560	4,890
-	-	-	47,064
-	-	6,236	49,431
6,892	89,724	22,505	119,121
-	-	8	8
-	-	5	5
<u>16,447</u>	<u>89,724</u>	<u>64,255</u>	<u>365,660</u>
<u>\$ 24,800</u>	<u>\$ 89,724</u>	<u>\$ 70,053</u>	<u>\$ 426,195</u>

Assets

Cash and investments
Restricted cash and investments
Receivables (net):
 Accounts
 Interest
 Notes
Due from other funds
Due from other governments
Inventories
Prepaid items
Advances to other funds
Total assets

Liabilities and Fund Balances

Liabilities:

Accounts payable and accrued liabilities
Due to other funds
Due to other governments
Deposits from others
Deferred revenue
Advances from other funds
Total liabilities

Fund balances:

Reserved for:

Encumbrances
Notes receivable
Inventories
Prepaid items
Advances to other funds
Imprest cash
Debt service
Endowment

Unreserved, designated for:

Capital asset acquisition and improvements
Compensated leave
Other post employment benefits
Contingencies and economic uncertainties
Other

Unreserved, reported in:

General fund
Special revenue funds
Capital projects funds
Debt service fund
Permanent fund

Total fund balances

Total liabilities and fund balances

The notes to the financial statements are an integral part of this statement.